

NEBRASKA PUBLICATION 1346N

APPENDIX G

NEBRASKA STANDARD DEDUCTION CALCULATION FOR TAX YEAR 2005

INTRODUCTION

The information in this document is intended to assist software developers in the Federal/State Electronic Filing Program to prepare Nebraska returns. This document is to be used in conjunction with Nebraska Publication 1346N, Information for Software Developers for Tax Year 2005. This document supplements that publication. **The information included in this Appendix is intended to assist you in your program development. It is not a part of the Nebraska Generic Record layout, however, the tables and worksheets below are a necessary component of calculating the Nebraska Standard Deduction.** Because Nebraska has decoupled from federal for purposes of computing standard deduction, the federal standard deduction values can no longer be used. In their place, use the following.

FORM 1040N, LINE 6: These are our 2005 tax booklet instructions for this line.

If you are claimed as a dependent on another's return,

- ✓ Enter the standard deduction from the worksheet below.

If you filed — IRS TELEFILE PROGRAM. Complete the worksheet below to determine the amount to enter.

If you filed — FEDERAL FORM 1040EZ. If you checked “no” on Federal Form 1040EZ, line 5, enter **\$4,980** if single; or enter **\$8,320** if married. If you checked “yes” on line 5, complete the worksheet below to determine the amount to enter.

If you filed — FEDERAL FORM 1040A or 1040. If you claimed the federal standard deduction or you claimed itemized deductions on **line 40** of Federal Form 1040, enter the **state standard deduction** for your filing status as indicated below. (Alternately, see the 2005 Standard Deduction Values Table further below in this document):

- ✓ Single — **\$4,980**
- ✓ Head of household — **\$7,300**
- ✓ Married filing jointly or qualifying widow(er) — **\$8,320**
- ✓ Married filing separately — **\$4,160**
- ✓ 65 or over, and/or blind — married, add **\$1,000** to the preceding values for each box checked on line 2a of Form 1040N; single or head of household, add **\$1,210** for each box checked.
- ✓ If claimed as a dependent on someone else's return — complete following worksheet:

**2005 FORM 1040N LINE 6
STANDARD DEDUCTION**

1.	Enter amount from line 1 of the federal standard deduction worksheet for dependents (Form 1040 or 1040A) or from Line B (Form 1040EZ); or enter standard deduction amount from line J of Federal TeleFile Tax Record (if entering the minimum federal Standard Deduction of \$800, enter only \$770)	1. _____
2.	Minimum standard deduction.....	2. 790
3.	Enter the larger of line 1 or line 2.....	3. _____
4.	State standard deduction for single, enter \$4,980 ; head of household, enter \$7,300 ; married-joint, enter \$8,320 ; married-separate, enter \$4,160	4. _____
5.	a. Enter the smaller of line 3 or line 4 here. If under 65 and not blind, stop here and enter this amount on line 6, Form 1040N. Otherwise go to line 5b.....	5a. _____
	b. If age 65 or older or blind, multiply the number of boxes checked on line 2a, Form 1040N, by \$1,000 if married, or by \$1,210 if single.....	5b. _____
	c. Add lines 5a and 5b. Enter the total here and on line 6 of Form 1040N.....	5c. _____

HIGHER INCOME TAXPAYERS with federal adjusted gross income in excess of **\$145,950 (\$72,975** if married filing separate) should compute their Nebraska Standard Deduction using the following worksheet (in the tax booklet) to determine their allowable standard deduction.

**NEBRASKA FORM 1040N
STANDARD DEDUCTION WORKSHEET FOR HIGHER INCOMES**

1. Enter your Federal Adjusted Gross Income for 2005
Form 1040N Line 5).....1. _____
2. Enter **\$145,950** (enter **\$72,975** if married filing separate).....2. _____
3. Difference (subtract line 2 from line 1). If less than zero, STOP;
you do not have a limitation on your standard deduction.....3. _____
4. Enter your 2005 Nebraska Standard Deduction (See 2005 Standard
Deduction Values Table below).....4. _____
5. Enter 10% of line 3.....5. _____
6. 2005 Nebraska Standard Deduction (subtract line 5 from line 4;
if zero or less, enter zero on this line). Enter result here and on
Form 1040N Line 6.....6. _____

FORM 1040NS, LINE 4: These are the 2005 tax booklet instructions for this line.

- ✓ If you answered "No" on line 2 and did not check either box, then enter **\$4,980** if you are single and **\$8,320** if you are married.
- ✓ If you are single and answered "Yes" on line 2, and telefiled your federal return, enter the standard deduction from line J of the Federal TeleFile Tax Record (not exceeding **\$790**).
- ✓ If you answered "Yes" on line 2, and you filed a 1040EZ, enter the amount from line 3 of the worksheet below.

**2005 FORM 1040NS LINE 4
STANDARD DEDUCTION**

1. Enter amount from **Line B** of the federal standard deduction
worksheet for dependents, ~~or enter standard deduction~~
~~amount from line J of Federal TeleFile Tax Record~~ (if entering
the minimum federal Standard Deduction of \$800, enter
only **\$790**).....1. _____
2. Minimum state standard deduction.....2. **\$790**
3. Enter the **larger** of lines 1 and 2 here.....3. _____
4. State standard deduction;
for single, enter **\$4,980**;
for married-joint, enter **\$8,320**.....4. _____
5. Enter the **smaller** of line 3 or line 4 here.....5. _____



2005 STANDARD DEDUCTION VALUES TABLE

File Status	Description	Amount
1	Single	\$4,980
1	Single and 65 or older	\$6,190
1	Single and blind	\$6,190
1	Single and 65 or older and blind	\$7,400
2	Married Filing Joint	\$8,320
2	Married Filing Joint and one spouse 65 or older	\$9,320
2	Married Filing Joint and one spouse blind	\$9,320
2	Married Filing Joint and one spouse 65 or older and blind	\$10,320
2	Married Filing Joint and both spouses 65 or older	\$10,320
2	Married Filing Joint and both spouses blind	\$10,320
2	Married Filing Joint and one spouse 65 or older and both blind	\$11,320
2	Married Filing Joint and both spouses 65 or older and one blind	\$11,320
2	Married Filing Joint and both spouses 65 or older and blind	\$12,320
3	Married Filing Separate	\$4,160
3	Married Filing Separate and one spouse 65 or older	\$5,160
3	Married Filing Separate and one spouse blind	\$5,160
3	Married Filing Separate and one spouse 65 or older and blind	\$6,160
3	Married Filing Separate and both spouses 65 or older	\$6,160
3	Married Filing Separate and both spouses blind	\$6,160
3	Married Filing Separate and one spouse 65 or older and both blind	\$7,160
3	Married Filing Separate and both spouses 65 or older and one blind	\$7,160
3	Married Filing Separate and both spouses 65 or older and blind	\$8,160
4	Head of Household	\$7,300
4	Head of Household 65 or older	\$8,510
4	Head of Household blind	\$8,510
4	Head of Household 65 or older and blind	\$9,720
5	Widow(er) with Dependent Children	\$8,320
5	Widow(er) with Dependent Children and 65 or older	\$9,320
5	Widow(er) with Dependent Children and blind	\$9,320
5	Widow(er) with Dependent Children 65 or older and blind	\$10,320
	NOTE: If Married Filing Separately, the additional amounts for over 65 and blind apply only if the primary can claim an exemption for their spouse.	